



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY

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REPORT OF INDEPENDENT ACCOUNTANTS

Village of Wintersville
Jefferson County
200 Grove Street
Wintersville, Ohio 43953

To the Village Council:

We have audited the accompanying financial statements of the Village of Wintersville, Jefferson County, (the Village) as of and for the year ended December 31, 2001. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Village prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Wintersville, Jefferson County as of December 31, 2001, and its combined cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2002 on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, Village Council and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

March 14, 2002

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VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	
Cash Receipts:				
Property Tax and Other Local Taxes	\$733,862	\$121,651		\$855,513
Intergovernmental Receipts	354,326	171,443		525,769
Fines, Licenses, and Permits	104,085			104,085
Earnings on Investments	59,624			59,624
Miscellaneous	58,477	10,695		69,172
Total Cash Receipts	1,310,374	303,789		1,614,163
Cash Disbursements:				
Current:				
Security of Persons and Property	413,143	185,131		598,274
Public Health Services	8,796			8,796
Leisure Time Activities	15,882			15,882
Community Environment	660			660
Transportation	381,093	141,335		522,428
General Government	233,741	902		234,643
Debt Service:				
Principal Payments	534,000		\$755,000	1,289,000
Interest Payments	36,397			36,397
Total Cash Disbursements	1,623,712	327,368	755,000	2,706,080
Total Receipts Over/(Under) Disbursements	(313,338)	(23,579)	(755,000)	(1,091,917)
Other Financing Receipts/(Disbursements):				
Sale of Bonds or Notes	200,000		755,000	955,000
Transfers-In		58,322		58,322
Advances-In	248,500			248,500
Transfers-Out	(78,322)			(78,322)
Advances-Out	(356,500)			(356,500)
Total Other Financing Receipts/(Disbursements)	13,678	58,322	\$755,000	827,000
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(299,660)	34,743		(264,917)
Fund Cash Balances, January 1 (Restated)	515,091	38,569		553,660
Fund Cash Balances, December 31	\$215,431	\$73,312		\$288,743
Reserves for Encumbrances, December 31	\$2,645	\$693		\$3,338

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES - ALL PROPRIETARY AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2001**

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Types</u>	<u>Totals (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Agency</u>	
Operating Cash Receipts:			
Charges for Services	\$2,314,295		\$2,314,295
Miscellaneous	1,353		1,353
Total Operating Cash Receipts	<u>2,315,648</u>		<u>2,315,648</u>
Operating Cash Disbursements:			
Personal Services	311,581		311,581
Fringe Benefits	185,630		185,630
Contractual Services	670,216		670,216
Supplies and Materials	137,842		137,842
Capital Outlay	59,687		59,687
Total Operating Cash Disbursements	<u>1,364,956</u>		<u>1,364,956</u>
Operating Income/(Loss)	<u>950,692</u>		<u>950,692</u>
Non-Operating Cash Receipts:			
Other Non-Operating Receipts		\$113,791	113,791
Total Non-Operating Cash Receipts		<u>113,791</u>	<u>113,791</u>
Non-Operating Cash Disbursements:			
Debt Service	621,193		621,193
Other Non-Operating Cash Disbursements	67,902	113,791	181,693
Total Non-Operating Cash Disbursements	<u>689,095</u>	<u>113,791</u>	<u>802,886</u>
Excess of Receipts Over/(Under) Disbursements Before Interfund Transfers and Advances	261,597		261,597
Transfers-In	20,000		20,000
Advances-In	468,000	12,500	480,500
Advances-Out	(360,000)	(12,500)	(372,500)
Net Receipts Over/(Under) Disbursements	389,597		389,597
Fund Cash Balances, January 1	<u>318,165</u>		<u>318,165</u>
Fund Cash Balances, December 31	<u>\$707,762</u>		<u>\$707,762</u>
Reserve for Encumbrances, December 31	<u>\$1,630</u>		<u>\$1,630</u>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The Village of Wintersville, Jefferson County, (the Village) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Village is directed by a publicly-elected six-member Council. The Village provides water and sewer utilities, park operations (leisure time activities), and police services.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Investments are included in fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit and repurchase agreement are valued at cost.

D. Fund Accounting

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining and repairing Village streets.

VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Police Levy Fund - This fund receives levy money for the purpose of providing police protection within the Village.

3. **Debt Service Fund**

These funds are used to accumulate resources for the payment of bonds and note indebtedness. The Village had the following significant debt service fund:

Bond Retirement Fund - This fund accumulates resources to repay a bond refinancing issue. Bonds were originally issued to purchase and update the Village municipal complex. Bonds are being repaid from local income taxes and charges for services.

4. **Enterprise Funds**

These funds account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges. The Village had the following significant Enterprise Funds:

Water Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Sewer Fund - This fund receives charges for services from residents to cover the cost of providing this utility.

Special Sewer Fund - This fund receives a percentage of sewer revenue for the repayment of Ohio Water Development (OWDA) loans.

5. **Fiduciary Funds (Agency Funds)**

Funds for which the Village is acting in an agency capacity are classified as agency funds. The Village had the following significant fiduciary fund:

Magistrates's Court Fund - This fund accounts for all activity of the Magistrate's Court.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function and object level of control, and appropriations may not exceed estimated resources. The Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The Village did not encumber all commitments required by Ohio law.

A summary of 2001 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Village's basis of accounting.

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Village maintains a cash and investment pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>2001</u>
Demand deposits	\$ 287,800
Certificates of deposit	<u>95,000</u>
Total deposits	<u>382,800</u>
Repurchase agreements	<u>613,705</u>
Total deposits and investments	<u><u>\$996,505</u></u>

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by the financial institution's public entity deposit pool.

Investments: The Village's agent holds securities collateralizing repurchase agreements. The securities are not in the Village's name.

3. ACCOUNTABILITY

Fund Classification

A fund reclassification is required to properly reflect the intended purpose of a special revenue fund. The fund has previously been reported as an expendable trust fund and should be reported as a special revenue fund. The effect of the reclassification of the fund balance is as follows:

	Special Revenue	Expendable Trust
Fund balance as previously reported	\$25,840	\$12,729
Fund reclassification	\$12,729	(\$12,729)
Restated fund balance 1/1/01	\$38,569	\$ 0

4. BUDGETARY ACTIVITY

Budgetary activity for the year ended December 31, 2001 follows:

2001 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,412,200	\$1,510,374	\$98,174
Special Revenue	357,680	362,111	4,431
Debt Service	0	755,000	755,000
Enterprise	2,187,608	2,335,648	148,040
Total	\$3,957,488	\$4,963,133	\$1,005,645

2001 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,780,383	\$1,704,679	\$75,704
Special Revenue	390,851	328,061	62,790
Debt Service	755,000	755,000	0
Enterprise	2,552,157	2,055,681	496,476
Total	\$5,478,391	\$4,843,421	\$634,970

The Village did not properly certify and encumber funds for certain expenditures. This is in violation of Ohio Revised Code § 5705.41(D).

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

5. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Village Council. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

6. LOCAL INCOME TAX

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Regional Income Tax Agency (RITA) on behalf of the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

7. DEBT

Debt outstanding at December 31, 2001 was as follows:

	Principal	Interest Rate
Ohio Water Development Authority Loan 2587	\$2,630,957	5.00%
Ohio Water Development Authority Loan 2588	1,425,761	5.20%
Ohio Water Development Authority Loan 2589	110,994	4.80%
General Obligation Bonds	755,000	5.87%
Total	\$4,922,712	

The Ohio Water Development Authority (OWDA) loans relate to a water and sewer plant expansion project that was mandated by the Ohio Environmental Protection Agency. In total, the OWDA approved \$6,906,713 in loans to the Village for this project. The loans will be repaid in semiannual installments of \$274,883, including interest, over 20 years. The Village has not drawn down the total amount of the loans. The amortization schedule below assumes that the total \$6,906,713 will be drawn.

The Loans are collateralized by water and sewer receipts.

The general obligation bonds relate to a refunding of capital facilities bonds that were issued for the purchase and remodeling of the village complex. The general obligation bonds are collateralized by the Village's taxing authority. The Village intends to repay bonds through local income tax and charges for services.

**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2001
(Continued)**

7. DEBT (Continued)

Amortization of the above debt, including interest, is scheduled as follows:

<u>Year ending December 31:</u>	<u>OWDA Loan 2587</u>	<u>OWDA Loan 2588</u>	<u>OWDA Loan 2589</u>	<u>General Obligation Bonds</u>
2002	\$366,592	\$170,599	\$12,576	\$74,693
2003	366,592	170,599	12,576	75,001
2004	366,592	170,599	12,576	75,079
2005	366,592	170,599	12,576	75,142
2006	366,592	170,599	12,576	75,755
2007-2011	1,466,366	852,995	62,880	380,263
2012-2016	<u>0</u>	<u>341,198</u>	<u>25,152</u>	<u>384,171</u>
Total	<u>\$3,299,326</u>	<u>\$2,047,188</u>	<u>\$150,912</u>	<u>\$1,140,104</u>

8. RETIREMENT SYSTEMS

The Village's law enforcement officers belong to the Ohio Police and Fire Pension Funds (OP&F). Other full-time employees belong to the Public Employees Retirement System (PERS) of Ohio. OP&F and PERS are cost-sharing, multiple-employer plans. These plans provide retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2001, OP&F participants contributed 10% of their wages. The Village contributed an amount equal to 19.5% of police participant wages. PERS members contributed 8.5% of their gross salaries. The Village contributed an amount equal to 13.55% of participants' gross salaries for 2001. The Village has paid all contributions required through December 31, 2001.

9. RISK MANAGEMENT

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



**STATE OF OHIO
OFFICE OF THE AUDITOR**

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Village of Wintersville
Jefferson County
200 Grove Street
Wintersville, Ohio 43953

To the Village Council:

We have audited the accompanying financial statements of the Village of Wintersville, Jefferson County, (the Village) as of and for the year ended December 31, 2001, and have issued our report thereon dated March 14, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Village's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2001-31241-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Village in a separate letter dated March 14, 2002.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Village's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Village in a separate letter dated March 14, 2002.

Village of Wintersville
Jefferson County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended solely for the information and use of management and Village Council, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is stylized with a large, looping initial "J" and a long horizontal stroke extending to the right.

Jim Petro
Auditor of State

March 14, 2002

VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2001

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2001-31241-001

Ohio Revised Code § 5705.41 (D) states that no subdivision or taxing unit shall make any contract or order any expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the same has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such certification shall be null and void and no warrant shall be issued in payment of any amount due thereon.

This section also provides two “exceptions” to the above requirements:

- A. Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer’s certificate that a sufficient sum was, both at the time of contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Council may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.
- B. If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Village Council.

The Village did not properly certify 69% of tested expenditures of the General Fund and 14% of the tested expenditures of the Enterprise Funds.

Failure to certify the availability of funds and encumber appropriations could result in overspending and negative cash balances. The Village should obtain approved purchase orders which include the fiscal officer’s certification that the amount required to meet the obligation has been lawfully appropriated and authorized prior to making a commitment.

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**VILLAGE OF WINTERSVILLE
JEFFERSON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2001**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2000-31241-001	Revised Code § 733.28 - accurate records	Partially	Village did not book bond refinancing. All over financial activity was accurately posted. The citation is repeated in the management letter.
2000-31241-002	Revised Code § 5705.41(D)	No	69% of general fund expenditures and 14% of enterprise expenditures were not properly certified.
2000-31241-003	Revised Code § 5705.41(B)	Yes	
2000-31241-004	Monthly reconciliations not performed/not accurate	Yes	



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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VILLAGE OF WINTERSVILLE

JEFFERSON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 30, 2002**